

January 11, 1951.  
Passed on File.

Senate File 65  
By WEST

Passed Senate, Date.....  
Vote: Ayes..... Nays.....  
Passed House, Date .....  
Vote: Ayes..... Nays.....  
Approved .....

A BILL FOR

An Act relating to the sales tax and to exempt the gross receipts from sales of certain items from the provisions thereof and to amend section four hundred twenty-two point forty-five (422.45), Code 1950, relating thereto.

*Be It Enacted by the General Assembly of the State of Iowa:*

- 1     Section 1. Section four hundred twenty-two point forty-
- 2     five (422.45), Code 1950, is amended by adding thereto two new
- 3     subsections as follows:
- 4     “The gross receipts from sales of medicines used by
- 5     druggists in compounding prescriptions of practitioners licensed
- 6     under chapter 147 of the Code and materials used by licensed
- 7     hospitals in caring for the sick.”
- 8     “The gross receipts on caskets and vaults used for burial
- 9     of dead persons.”